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The Gazette of Puducherry

PART - II

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EXTRAORDINAIRE

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GOVERNMENT OF PUDUCHERRY LEGISLATIVE ASSEMBLY SECRETARIAT

No. 1462/2015-LA(Legn).

Puducherry, the 26th March 2015.

Under rule 140 of Rules of Procedure and Conduct of Business of the Puducherry Legislative Assembly, the following Bills viz.,

- (a) The Appropriation Bill, 2015 (Bill No. 1 of 2015);
- (b) The Appropriation (Vote on Account) Bill, 2015 (Bill No. 2 of 2015);
- (c) The Puducherry Civil Courts (Amendment) Bill, 2015 (Bill No. 4 of 2015); and
- (d) The Puducherry Value Added Tax (Amendment) Bill, 2015 (Bill No. 5 of 2015)

which were introduced in the Legislative Assembly on March 25, 2015 is published for general information.

THE APPROPRIATION BILL, 2015

(Bill No. 1 of 2015)

A

BILL

to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Puducherry for the services in respect of the period from 1-4-2014 to 31-3-2015.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-sixth Year of the Republic of India as follows :—

Short title.

1. This Act may be called the Appropriation Act, 2015.

Supplementary appropriation of ₹ 229,93,67,000 from and out of the Consolidated Fund of the Union territory of Puducherry for the period from 1-4-2014 to 31-3-2015.

2. From and out of the Consolidated Fund of the Union territory of Puducherry, there may be paid and applied further sums not exceeding those specified in column (5) of the Schedule, amounting in the aggregate to the sum of two hundred twenty-nine crores, ninety-three lakhs and sixty-seven thousand rupees, towards defraying the several charges which will come in the course of payment during the period from 1-4-2014 to 31-3-2015 in respect of the services specified in column (2) of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Puducherry by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the said period.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding		Total
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	
(1)	(2)	(3)	(4)	(5)
		₹	₹	₹
2. Administrator	Revenue ..	..	10,000	10,000
3. Council of Ministers	Revenue ..	69,40,000	..	69,40,000
4. Administration of Justice	Revenue ..	26,68,000	..	26,68,000
5. Elections	Revenue ..	95,00,000	..	95,00,000
6. Revenue and Food	Revenue ..	18,02,03,000	56,00,000	18,58,03,000
8. Transport	Revenue ..	1,000	..	1,000
10. District Administration	Revenue ..	1,000	..	1,000
12. Police	Revenue ..	12,58,21,000	..	12,58,21,000
14. Stationery and Printing	Revenue ..	1,42,00,000	..	1,42,00,000
15. Retirement Benefits	Revenue ..	14,72,46,000	..	14,72,46,000
16. Public Works	Revenue ..	23,19,76,000	..	23,19,76,000
	Capital ..	4,000	..	4,000
17. Education	Revenue ..	9,81,98,000	13,00,000	9,94,98,000
18. Medical	Revenue ..	26,50,42,000	..	26,50,42,000
19. Information and Publicity	Revenue ..	1,000	2,30,000	2,31,000
20. Labour and Employment	Revenue ..	1,000	..	1,000
21. Social Welfare	Revenue ..	30,17,55,000	..	30,17,55,000
22. Co-operation	Revenue ..	40,15,53,000	..	40,15,53,000
	Capital ..	10,00,000	..	10,00,000
24. Agriculture	Revenue ..	1,000	..	1,000
	Capital ..	2,00,000	..	2,00,000
26. Fisheries	Revenue ..	..	13,69,000	13,69,000
28. Industries	Revenue ..	42,07,73,000	..	42,07,73,000
	Capital ..	56,67,000	..	56,67,000
30. Ports and Pilotage	Capital ..	4,98,00,000	..	4,98,00,000
— Public Debt	Capital ..	..	2,83,00,000	2,83,00,000
32. Building Programmes	Revenue ..	1,000	..	1,000
	Capital ..	6,000	..	6,000
	Total ..	226,25,58,000	3,68,09,000	229,93,67,000

STATEMENT OF OBJECTS AND REASONS

This Bill is introduced in pursuance of sub-section (2) of section 30, read with sub-section (1) of section 29 of the Government of Union Territories Act, 1963 (No. 20 of 1963), to provide for the appropriation out of the Consolidated Fund of Union territory of Puducherry of the moneys required to meet the Supplementary Expenditure charged on the Consolidated Fund and the grants voted by the Legislative Assembly, Puducherry, for the expenditure of this Union Territory for the period from 1-4-2014 to 31-3-2015.

Puducherry, }
25th March, 2015. }

N. RANGASAMY,
Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER
SUB-SECTIONS (1) AND (3) OF SECTION 23 OF
THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

[Copy of the letter No. G.24011/2/2015/F1(B), dated 23rd March 2015 from Thiru N. Rangasamy, Hon'ble Chief Minister to the Hon'ble Speaker, Legislative Assembly, Puducherry.]

The Lieutenant-Governor of Puducherry having been informed of the subject matter of the proposed Appropriation Bill, 2015, authorising payment and appropriation of certain further sums from and out of the Consolidated Fund of the Union territory of Puducherry, for the services in respect of the period from 1st April, 2014 to 31st March, 2015 recommends under sub-sections (1) and (3) of section 23 of the Government of Union Territories Act, 1963, the introduction in and consideration by the Legislative Assembly of the said Bill.

S. MOHANDASS,
Secretary,
Legislative Assembly Secretariat.

THE APPROPRIATION (VOTE ON ACCOUNT)
BILL, 2015
(Bill No. 2 of 2015)

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Puducherry for the services in respect of the months of April, May and June, 2015.

BE it enacted by the Legislative Assembly of Puducherry in the Sixty-sixth Year of the Republic of India as follows :—

1. This Act may be called the Appropriation (Vote on Account) Act, 2015. Short title.

2. From and out of the Consolidated Fund of the Union territory of Puducherry, there may be paid and applied sums not exceeding those specified in column (5) of the Schedule, amounting in the aggregate to the sum of one thousand and seven hundred crore rupees, towards "Vote on Account" for defraying the several charges which will come in course of payment during the months of April, May and June, 2015 in respect of the services specified in column (2) of the Schedule. Vote on Account for ₹ 1700,00,00,000 out of the Consolidated Fund of the Union territory of Puducherry for the months of April, May and June, 2015.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the Union territory of Puducherry by this Act, shall be appropriated for the services and purposes expressed in the Schedule in relation to the said period. Appropriation.

THE SCHEDULE
(See sections 2 and 3)

No. of Vote	Services and purposes	Sums not exceeding			Total
		Voted by the Legislative Assembly	Charged on the Consolidated Fund		
(1)	(2)	(3)	(4)	(5)	
		₹	₹		₹
1. Legislative Assembly	Revenue ..	3,57,61,000	10,91,000		3,68,52,000
2. Administrator	Revenue ..	18,000	97,61,000		97,79,000
3. Council of Ministers	Revenue ..	2,62,57,000	..		2,62,57,000
4. Administration of Justice	Revenue ..	4,17,20,000	..		4,17,20,000
5. Elections	Revenue ..	1,23,78,000	..		1,23,78,000
6. Revenue and Food	Revenue ..	47,94,53,000	..		47,94,53,000
	Capital ..	2,50,00,000	..		2,50,00,000
7. Sales Tax	Revenue ..	1,90,53,000	..		1,90,53,000
8. Transport	Revenue ..	5,54,60,000	..		5,54,60,000
9. Secretariat	Revenue ..	11,22,25,000	..		11,22,25,000
10. District Administration	Revenue ..	65,96,89,000	..		65,96,89,000
11. Treasury and Accounts					
Administration	Revenue ..	4,11,13,000	..		4,11,13,000
12. Police	Revenue ..	47,33,43,000	3,000		47,33,46,000
13. Jails	Revenue ..	2,15,81,000	..		2,15,81,000
14. Stationery and Printing	Revenue ..	6,20,82,000	..		6,20,82,000
15. Retirement Benefits	Revenue ..	107,31,01,000	..		107,31,01,000
16. Public Works	Revenue ..	40,88,42,000	1,46,000		40,89,88,000
	Capital ..	119,48,09,000	..		119,48,09,000
17. Education	Revenue ..	218,10,64,000	..		218,10,64,000
18. Medical	Revenue ..	145,15,16,000	..		145,15,16,000

(1)	(2)	(3)	(4)	(5)
		₹	₹	₹
19. Information and Publicity	Revenue ..	13,39,51,000	..	13,39,51,000
20. Labour and Employment	Revenue ..	7,16,88,000	..	7,16,88,000
21. Social Welfare	Revenue ..	127,55,94,000	..	127,55,94,000
	Capital ..	7,75,000	..	7,75,000
22. Co-operation	Revenue ..	10,16,13,000	..	10,16,13,000
	Capital ..	4,55,00,000	..	4,55,00,000
23. Statistics	Revenue ..	1,37,56,000	..	1,37,56,000
24. Agriculture	Revenue ..	36,91,17,000	..	36,91,17,000
	Capital ..	5,87,50,000	..	5,87,50,000
25. Animal Husbandry	Revenue ..	10,97,07,000	..	10,97,07,000
26. Fisheries	Revenue ..	10,06,56,000	5,50,00,000	15,56,56,000
	Capital ..	8,000	..	8,000
27. Community Development	Revenue ..	10,63,60,000	..	10,63,60,000
28. Industries	Revenue ..	16,63,65,000	..	16,63,65,000
	Capital ..	1,50,00,000	..	1,50,00,000
29. Electricity	Revenue ..	316,19,58,000	6,19,000	316,25,77,000
	Capital ..	35,60,67,000	..	35,60,67,000
30. Ports and Pilotage	Revenue ..	50,77,000	..	50,77,000
	Capital ..	3,62,51,000	..	3,62,51,000
— Public Debt	Revenue..	..	155,00,01,000	155,00,01,000
	Capital ..	..	55,00,00,000	55,00,00,000
31. Loans to Government				
Servants	Capital ..	60,50,000	..	60,50,000
32. Building Programmes	Revenue ..	5,62,18,000	..	5,62,18,000
	Capital ..	26,84,53,000	..	26,84,53,000
Total..		1483,33,79,000	216,66,21,000	1700,00,00,000

STATEMENT OF OBJECTS AND REASONS

As required in section 31 of the Government of Union Territories Act, 1963 "Vote on Account" is obtained for part of Demands for Grants. This Bill is introduced in pursuance of sub-section (1) of section 29 of the Government of Union Territories Act, 1963 (No. 20 of 1963), to provide for the appropriation out of the Consolidated Fund of Union territory of Puducherry of the moneys required to meet the expenditure charged on the Consolidated Fund and the grants made by the Legislative Assembly, Puducherry, for the expenditure of this Union Territory for the months of April, May and June, 2015

Puducherry, }
25th March, 2015. }

N. RANGASAMY,
Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER
SUB-SECTIONS (1) AND (3) OF SECTION 23 OF
THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

[Copy of the letter No. G.24011/2/2015/F1(B), dated 23rd March, 2015 from Thiru N. Rangasamy, Hon'ble Chief Minister to the Hon'ble Speaker, Legislative Assembly, Puducherry.]

The Lieutenant-Governor of Puducherry having been informed of the subject matter of the proposed Appropriation (Vote on Account) Bill, 2015, authorising payment and appropriation of certain sums from and out of the Consolidated Fund of the Union territory of Puducherry, for the services in respect of the months of April, May and June, 2015 recommends under sub-sections (1) and (3) of section 23 of the Government of Union Territories Act, 1963, the introduction in and consideration by the Legislative Assembly of the said Bill.

S. MOHANDASS,
Secretary,
Legislative Assembly Secretariat.

THE PUDUCHERRY CIVIL COURTS
(AMENDMENT) BILL, 2015

(Bill No. 4 of 2015)

A

BILL

**further to amend the Puducherry Civil Courts
Act, 1966.**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-sixth Year of the Republic
of India as follows :—

1. (1) This Act may be called the Puducherry
Civil Courts (Amendment) Act, 2015.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of the Union
territory of Puducherry.

(3) It shall come into force on such date
as the Government may, by notification in the
official gazette, appoint.

Act
No.12
of
1966. 2. In the Puducherry Civil Courts
Act, 1966 (hereinafter referred to as the Principal
Act), in section 8, in sub-section (2), the following
proviso shall be inserted, namely:—

Amendment
of section 8.

“Provided that the jurisdiction of the
Subordinate Judge’s Court at Mahe and Yanam
extends, subject to the provisions of the said Code
to all original suits and proceedings of civil
nature.”.

3. In the Principal Act, in section 9,—

Amendment
of section 9.

(i) in sub-section (2), the words “Mahe
and Yanam” shall be deleted,

(ii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) Appeals from the decrees and orders of the Subordinate Judges at Mahe and Yanam shall, when such appeals are allowed by law, lie to the High Court of Judicature at Madras:

Provided that in so far as appeals from the decrees and orders of the Subordinate Judges at Mahe and Yanam in any civil suit where the suit value does not exceed rupees five lakhs, shall, when such appeals are allowed by law, lie to the Court of District Judge at Puducherry.

(2B) Appeals from the decrees and orders of the Subordinate Judges at Mahe and Yanam where such decrees and orders were passed by the said Judge concerned as if he is a District Munsif in relation to their respective jurisdictional areas shall, when such appeals are allowed by law, lie to the Court of District Judge at Puducherry.”.

Insertion
of new
section 9A.

4. In the Principal Act, after section 9, the following section shall be inserted, namely:—

Transitory
provisions.

“9A. Appeals from the decrees and orders of the Subordinate Judges at Mahe and Yanam pending disposal before the Court of District Judge at Pondicherry shall continue to be heard and disposed by the latter as if the Puducherry Civil Courts (Amendment) Act, 2015 has not come into force in respect of such appeals.”.

STATEMENT OF OBJECTS AND REASONS

The Puducherry Civil Courts Act, 1966 (Act No. 12 of 1966) was enacted by the Legislative Assembly of this Union territory of Puducherry for consolidating and amending the law relating to Civil Courts in the Union territory of Puducherry.

2. It is proposed to confer powers upon the Subordinate Judges' of Mahe and Yanam regions to entertain, hear and dispose of all suits of civil nature irrespective of any limit on pecuniary jurisdiction in respect of Mahe and Yanam regions for the benefit of litigant public pursuant to the directions of the Hon'ble High Court of Judicature at Madras in the Order, dated 29th May, 2013 in Writ Petition No. 14836 of 2013 on the file of the Hon'ble High Court of Judicature at Madras. The provisions proposed in the Bill are analogous to the provisions contained in the Kerala Civil Courts Act, 1957 (Act 1 of 1957).

3. For this purpose, a Bill titled as "The Puducherry Civil Courts (Amendment) Bill, 2015" is proposed to be enacted.

4. The Bill seeks to achieve the above objects.

N. RANGASAMY,
Chief Minister.

**THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) BILL, 2015**

(Bill No. 5 of 2015)

A

BILL

**further to amend the Puducherry Value Added Tax
Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-sixth Year of the Republic
of India as follows :—

Short title and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2015.

(2) (a) The provisions of sections 2 to 5
of this Act shall come into force with effect
from the 1st day of April, 2015.

(b) The provisions of section 6 of this Act shall
be deemed to have come into force with effect
from the 29th day of December, 2014.

Amendment
of section 2.

2. In the Puducherry Value Added Tax
Act, 2007 (hereinafter referred to as the Principal Act),
in section 2,—

Act
No.9
of
2007.

(a) after clause (zb), the following clause shall be
inserted, namely:—

“(zb-A) “quarter” means a period of three months
commencing on the first day of April or the first
day of July or the first day of October or the first
day of January in each year;”.

(b) for the existing clause (zk), the following clause
shall be substituted, namely:—

“(zk) ‘tax period’ means,—

(i) for registered dealer other than those
referred to in sub-clause (ii), a period of
calendar month,

(ii) for registered dealer who has been
permitted to pay tax under sub-section (1) of
section 19 of this Act, a quarter;”.

3. In section 8 of the Principal Act, Amendment of section 8.
- (a) in sub-section (2), the following proviso shall be inserted, namely:—
- “Provided that any dealer may opt to pay the registration fee for three years in advance by remitting a sum equal to three times of the fees specified under sub-section (2).”.
- (b) for the existing sub-section (4), the following sub-section shall be substituted, namely:—
- “(4) A certificate issued under sub-section (3) shall be valid for one year / three years as the case may be and shall be renewed on the expiry of the validity period on payment of the required fee as specified in sub-section (2) or the proviso to sub-section (2) as the case may be until the registration is cancelled.”.
- (c) the existing proviso to sub-section (4) shall be omitted.
4. In section 15 of the Principal Act, in sub-section (2), for the words “four per cent”, the words “five per cent” shall be substituted. Amendment of section 15.
5. In section 54 of the Principal Act, for the words “rupees fifty lakhs” the words “rupees one crore” shall be substituted. Amendment of section 54.
6. In the First Schedule of the Principal Act, after serial number 7 and the entries relating thereto, the following shall be inserted, namely:— Amendment of the First Schedule.
- “7A. Aviation turbine fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified in section 14 of the Central Sales Tax Act, 1956”.

STATEMENT OF OBJECTS AND REASONS

For the dealers, paying tax by way of composition under section 19 of the Puducherry Value Added Tax Act, 2007, it is proposed to introduce 'quarterly returns' in lieu of the existing 'monthly returns'. To regulate the filing of quarterly returns by the dealers, it is proposed to amend section 2 of the said Act, to insert a new definition clause for the term "quarter" and to modify the definition clause of the term "tax period".

2. It is proposed to introduce option for the dealers to pay the registration fee for three years in advance, at the time of registration and for renewal of registration. For the abovesaid purpose, it is proposed to amend section 8 of the said Act.

3. It is proposed to revise the rate of tax for the works contractors opting to pay tax under composition from four per cent on seventy per cent of the value of the consideration received or receivable to five per cent on seventy per cent of the value of the consideration received or receivable. For the abovesaid purpose, it is proposed to amend section 15 of the said Act.

4. As per section 54 of the said Act, every dealer whose total turnover in a year exceeds rupees fifty lakhs shall get his accounts audited by the Chartered Accountants or Cost Accountants and shall submit a copy of the audited statement of accounts and certificate in the manner prescribed. It is proposed to enhance the turnover limit for submission of audit statement of account, from rupees fifty lakhs to rupees one crore. For the abovesaid purpose, it is proposed to amend section 54 of the said Act.

5. Aviation turbine fuel sold to an aircraft with a maximum take-off mass of less than forty thousand kilograms operated by scheduled airlines as specified in section 14 of the Central Sales Tax Act, 1956, has been exempted from levy of tax, by insertion of a new entry 7A in the First Schedule of the Puducherry Value Added Tax Act, 2007, through a notification issued under sub-section (1) of section 75 of the said Act. The said notification is proposed to be replaced.

6. For the abovesaid purposes, a Bill titled "The Puducherry Value Added Tax (Amendment) Bill, 2015" is proposed to be enacted.

7. This Bill seeks to achieve the above objects.

N. RANGASAMY,

Chief Minister.

ADMINISTRATOR'S RECOMMENDATION UNDER
SUB-SECTION (1) OF SECTION 23 OF
THE GOVERNMENT OF UNION TERRITORIES ACT, 1963.

(Copy of Letter No. 31478/F2/A1/2014, dated 10-3-2015 from the Hon'ble Chief Minister Thiru N. Rangasamy to the Hon'ble Speaker, Legislative Assembly, Puducherry)

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Amendment) Bill, 2015 providing for the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

S. MOHANDASS,
Secretary,
Legislative Assembly Secretariat.
